

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
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INDIANAPOLIS, IN 46204

MEMORANDUM

TO: Assessing Officials

CC: Auditors, Treasurers, County Commissioners, County Council Members

FROM: Cheryl A.W. Musgrave, Commissioner 

DATE: May 9, 2008

SUBJECT: House Enrolled Act (HEA) 1001 and Transfer of Assessing Duties

1. The purpose of this memorandum is to inform all assessing officials (i.e., county assessors, elected township assessors, trustee-assessors) and other elected officials of the Department of Local Government Finance's ("Department") receipt of the long-awaited legal memorandum drafted by the Indiana Attorney General. This memorandum should be read in conjunction with the previously issued memorandum issued by the Department on the transfer of assessing duties dated April 1, 2008.

2. Summary. Below is a summary of two of the more interesting points raised in the attached legal memorandum from the Indiana Attorney General. Please consult the Attorney General's memorandum for the analysis on the remaining issues:

a. Compensation. Paragraph B of the Analysis section states that, under IC 36-6-8-10 and IC 36-2-5-13(a), the compensation of an elected township assessor or a trustee assessor may not be increased or decreased by a county council *for the year in which it is fixed*. The memorandum is silent on the remaining years of the officials' term. Thus, the Department interprets this silence to mean that the current 2008 salary of the elected township assessor and trustee-assessor cannot be decreased or increased; however, after the 2008 budget year, each county council will have to decide on the compensation (i.e., salary and benefits) level they deem appropriate for these assessing officials.

b. Dual Officeholding. Paragraph C of the Analysis section states that a person may hold both the office of elected township assessor and deputy county assessor without violating Article II, Section 9 of the Indiana Constitution. Similarly, a person may hold both the positions of trustee-assessor and deputy county assessor.

3. If you have questions after you review the memorandum and the attachment, please contact your county attorney. If you have any remaining questions, please feel free to contact the Assessment Division Director, J. Barry Wood at (317) 232-3773 or bwood@dlgf.in.gov; or the General Counsel, Timothy J. Rushenberg at (317) 233-6770 or trushenberg@dlgf.in.gov.

Attachment:

Attorney General's Legal Memorandum, dated May 9, 2008 (7 pages)